

26 U.S.C. § 7203
Individual Return - Failure to File
Venue in District of District Director
Hand-Carried Return

IN THE DISTRICT COURT OF THE UNITED STATES
 FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.	)	No. _____
	)	26 U.S.C., § 7203
_____)	

The United States Attorney charges:

That during the calendar year **1** 19__, [***Defendant's Name***], who was a resident of [***City***], [***State***], **2** had and received gross income of \$_____; **3** that by reason of such gross income he [she] was required by law, following the close of the calendar year **1** 19__, and on or before April 15, 19__, **4** to make an income tax return to **5** the District Director of the Internal Revenue Service for the Internal Revenue District of _____, at _____, in the _____ District of _____, or to the Director, Internal Revenue Service Center, at [***City***], [***State***], or other proper officer of the United States, stating specifically the items of his [her] gross income and any deductions and credits to which he [she] was entitled; that well-knowing and believing all of the foregoing, he [she] did willfully fail to make an income tax return to said District Director of the Internal Revenue Service, to said Director of the Internal Revenue Service Center, or to any other proper officer of the United States.

In violation of Title 26, United States Code, Section 7203.

 United States Attorney

NOTES

1 If fiscal year is involved, substitute "fiscal year ended _____, 19__". Fiscal year individual returns must be filed on or before the 15th day of the fourth month after the end of the fiscal year. 26 U.S.C., § 6072(a).

2 If venue is based on defendant's principal place of business, substitute for residence, "whose principal place of business was in [*City*], [*State*]".

3 If the amount of gross income is not to be alleged, substitute "had and received gross income in excess of \$_____ (minimum filing requirement)." For definition of gross income, *see* 26 U.S.C., § 61.

4 If April 15th fell on a Saturday, Sunday, or legal holiday, the appropriate date in the information would be the next succeeding day that was not a Saturday, Sunday, or legal holiday. Note that the date the return was due should include any authorized extensions of time for filing. 26 U.S.C., § 7503.

5 If the District Director is located in a judicial district other than the judicial district of the defendant's residence or place of business, and venue is to be placed in the judicial district of the defendant's residence or place of business, then insert "the Representative of" and be sure that the location specified in the information, *i.e.*, "at _____", is the location of the representative -- the field office, and not the main office of the District Director.

26 U.S.C. § 7203
Individual Return - Failure to File
Venue in District of Service Center

IN THE DISTRICT COURT OF THE UNITED STATES
 FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.	)	No. _____
	)	26 U.S.C., § 7203
_____)	

The United States Attorney charges:

That during the calendar year **1** 19__, [***Defendant's Name***], who was a resident of [***City***], [***State***], **2** had and received gross income of \$_____; **3** that by reason of such gross income he [she] was required by law, following the close of the calendar year **1** 19__, and on or before April 15, 19__, **4** to make an income tax return to the Director, Internal Revenue Service Center, at [***City***], [***State***], in the _____ District of _____, or to the District Director of the Internal Revenue Service for the Internal Revenue District of _____, at _____, or other proper officer of the United States, stating specifically the items of his [her] gross income and any deductions and credits to which he [she] was entitled; that well-knowing and believing all of the foregoing, he [she] did willfully fail to make an income tax return to said Director of the Internal Revenue Service Center, to said District Director of the Internal Revenue Service, or to any other proper officer of the United States.

In violation of Title 26, United States Code, Section 7203.

 United States Attorney

NOTES

1 If fiscal year is involved, substitute "fiscal year ended _____, 19_". Fiscal year individual returns must be filed on or before the 15th day of the fourth month after the end of the fiscal year. 26 U.S.C., § 6072(a).

2 If venue is based on defendant's principal place of business, substitute for residence, "whose principal place of business was in [*City*], [*State*]".

3 If the amount of gross income is not to be alleged, substitute "had and received gross income in excess of \$_____ (minimum filing requirement)." For definition of gross income, *see* 26 U.S.C., § 61.

4 If April 15th fell on a Saturday, Sunday, or legal holiday, the appropriate date in the information would be next succeeding day that was not a Saturday, Sunday, or legal holiday. Note that the date the return was due should include any authorized extensions of time for filing. 26 U.S.C., § 7503.

26 U.S.C. § 7203
Individual Return - Failure to File
Husband or Wife - Joint or Separate Returns

IN THE DISTRICT COURT OF THE UNITED STATES
 FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.	)	No. _____
	)	26 U.S.C., § 7203
_____)	

The United States Attorney charges:

That during the calendar year 19__, the defendants [*Husband's Name*] and [*Wife's Name*], who were husband and wife, and were residents of [*City*], [*State*], 2 had and received gross income of \$_____ and \$_____, respectively; 3 that by reason of such income, the law required each defendant to file a tax return with respect to income, or both defendants, as husband and wife, to file a single return jointly of income, following the close of the calendar year 19__ and on or before April __, 19__, 4 to make such return or returns to 5 the District Director of the Internal Revenue Service for the Internal Revenue District of _____, at _____, or to the Director, Internal Revenue Service Center, at [*City*], [*State*], or other proper officer of the United States, stating specifically the items of his [her] gross income and any deductions and credits to which he [she] was entitled; that well-knowing and believing all the foregoing, the defendants individually and jointly did willfully fail to make said income tax return or returns to the said Director of the Internal Revenue Service, to said Director of the Internal Revenue Service Center, or to any other proper office of the United States.

In violation of Title 26, United States Code, Section 7203.

 United States Attorney

NOTES

1 If fiscal year is involved, substitute "fiscal year ended _____, 19__". Fiscal year individual returns must be filed on or before the 15th day of the fourth month after the end of the fiscal year. 26 U.S.C., § 6072(a).

2 If venue is based on defendant's principal place of business, substitute for residence, "whose principal place of business was in [*City*], [*State*]".

3 If the amount of gross income is not to be alleged, substitute "had and received gross income in excess of \$_____ [*minimum filing requirement*]." For definition of gross income, *see* 26 U.S.C., § 61.

4 If April 15th fell on a Saturday, Sunday, or legal holiday, the appropriate date in the information would be next succeeding day that was not a Saturday, Sunday, or legal holiday. Note that the date the return was due should include any authorized extensions of time for filing. 26 U.S.C., § 7503.

5 If the District Director is located in a judicial district other than the judicial district of the defendant's residence or place of business, and venue is to be placed in the judicial district of the defendant's residence or place of business, then insert "the Representative of" and be sure that the location specified in the information, *i.e.*, "at _____", is the location of the representative -- the field office, and not the main office of the District Director.

26 U.S.C. § 7203
Individual Return - Failure to File
Husband or Wife - Joint or Separate Returns
Community Property State Alternative

IN THE DISTRICT COURT OF THE UNITED STATES
 FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.	)	No. _____
	)	26 U.S.C., § 7203
_____)	

The United States Attorney charges:

That during the calendar year **1** 19__, the defendants [***Husband's Name***] and [***Wife's Name***], who were husband and wife, and were residents of [***City***], [***State***], **2** which is a community property state, had and received gross income computed on the community property basis of \$_____ and \$_____, respectively; **3** that by reason of such income, the law required each defendant to file a tax return with respect to income, or both defendants, as husband and wife, to file a single return jointly of income, following the close of the calendar year 19__ and on or before April __, 19__, **4** to make such return or returns to **5** the District Director of the Internal Revenue Service for the Internal Revenue District of _____, at _____, or to the Director, Internal Revenue Service Center, at [***City***], [***State***], or other proper officer of the United States, stating specifically the items of his [her] gross income and any deductions and credits to which he [she] was entitled; that well-knowing and believing all the foregoing, the defendants individually and jointly did willfully fail to make said income tax return or returns to the said Director of the Internal Revenue Service, to said Director of the Internal Revenue Service Center, or to any other proper office of the United States.

In violation of Title 26, United States Code, Section 7203.

United States Attorney

NOTES

1 If fiscal year is involved, substitute "fiscal year ended _____, 19__". Fiscal year individual returns must be filed on or before the 15th day of the fourth month after the end of the fiscal year. 26 U.S.C., § 6072(a).

2 If venue is based on defendant's principal place of business, substitute for residence, "whose principal place of business was in [*City*], [*State*]".

3 If the amount of gross income is not to be alleged, substitute "had and received gross income in excess of \$_____ [*minimum filing requirement*]." For definition of gross income, *see* 26 U.S.C., § 61.

4 If April 15th fell on a Saturday, Sunday, or legal holiday, the appropriate date in the information would be next succeeding day that was not a Saturday, Sunday, or legal holiday. Note that the date the return was due should include any authorized extensions of time for filing. 26 U.S.C., § 7503.

5 If the District Director is located in a judicial district other than the judicial district of the defendant's residence or place of business, and venue is to be placed in the judicial district of the defendant's residence or place of business, then insert "the Representative of" and be sure that the location specified in the information, *i.e.*, "at _____", is the location of the representative -- the field office, and not the main office of the District Director.

26 U.S.C. § 7203
Partnership Return - Failure to File
Venue in District of Service Center 1

IN THE DISTRICT COURT OF THE UNITED STATES
 FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.	)	No. _____
	)	26 U.S.C., § 7203
_____)	

The United States Attorney charges:

That during the calendar year **2** 19__, [***Defendant's Name***] conducted a business as a partnership under the name and style of _____, with its principal place of business at [***City***], [***State***], and by reason of such facts he [she] was required by law, following the close of the calendar year **2** 19__, and on or before April 15, 19__, **3** for and on behalf of said partnership, to make a partnership return of income to the Director, Internal Revenue Service Center, at [***City***], [***State***], in the _____ District of _____, or to the District Director of the Internal Revenue Service for the Internal Revenue District of _____, at

_____ **1**, or other proper officer of the United States, stating specifically the items of said partnership's gross income and the deductions and credits allowed by law; that well-knowing and believing all of the foregoing, he [she] did willfully fail to make a partnership return to said Director of the Internal Revenue Service Center, to said District Director of the Internal Revenue Service, or to any other proper officer of the United States.

In violation of Title 26, United States Code, Section 7203.

 United States Attorney

NOTES

1 If venue is to be placed in the judicial district of the District Director, modify this form in accordance with language at Forms - 33.

2 If fiscal year is involved, substitute "fiscal year ended _____, 19_".

3 Fiscal year partnership returns must be filed on or before the 15th day of the fourth month following the close of the fiscal year. 26 U.S.C., Secs. 6031, 6072(a). Note that if the fifteenth day fell on a Saturday, Sunday, or legal holiday, the appropriate date in the information would be the next succeeding day that was not a Saturday, Sunday, or legal holiday. Note also that the date the return was due should include any authorized extensions of time for filing. 26 U.S.C., § 7503.

26 U.S.C. § 7203
Corporation Return - Failure to File
Venue in District of Service Center 1

IN THE DISTRICT COURT OF THE UNITED STATES
 FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.	)	No. _____
	)	26 U.S.C., § 7203
_____)	

The United States Attorney charges:

That during the calendar year **2** 19__, the defendant, [***Defendant's Name***], **3** was the [***Position Held in Corporation***] of [***Name of Corporation***], a corporation not expressly exempt from tax, with its principal place of business at [***City***], [***State***], and by reason of such facts he [she] [it] was required by law, after the close of the calendar year **2** 19__, and on or before March 15, 19__, **4** for and on behalf of said corporation, to make an income tax return to the Director, Internal Revenue Service Center, at [***City***], [***State***], in the _____
 ___ District of _____, or to the District Director of the Internal Revenue Service for the Internal Revenue District of _____, at _____, **1** or other proper officer of the United States, stating specifically the items of said corporation's gross income and the deductions and credits allowed by law; that well-knowing and believing all of the foregoing, he [she] [it] did willfully fail to make an income tax return to said Director of the Internal Revenue Service Center, to said District Director of the Internal Revenue Service, or to any other proper officer of the United States.

In violation of Title 26, United States Code, Section 7203.

 United States Attorney

NOTES

1 If venue is to be placed in the judicial district of the District Director, modify this form in accordance with language at Forms - 33.

2 If fiscal year is involved, substitute "fiscal year ended _____, 19_".

3 If the corporation is named as the defendant, substitute the name of the corporation.

4 Fiscal year corporation income tax returns must be filed on or before the 15th day of the third month following the close of the fiscal year. 26 U.S.C., § 6072(b). Note that if the fifteenth day fell on a Saturday, Sunday, or legal holiday, the appropriate date in the information would be the next succeeding day that was not a Saturday, Sunday, or legal holiday. Note also that the date of the return was due should include any authorized extensions of time for filing. 26 U.S.C., § 7503.

26 U.S.C. § 7203
Individual - Information Return
Failure to File

IN THE DISTRICT COURT OF THE UNITED STATES
 FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.	)	No. _____
	)	26 U.S.C., § 7203
_____)	

The United States Attorney charges:

That during the calendar year 19__, the defendant, [***Defendant's Name***], made payments of [***E.g., Rent, Salaries, Wages, Premiums, Annuities, Compensations, Remunerations, Gains, Profits, or Income***], to the persons and in the amounts following:

<u>NAME</u>	<u>ADDRESS</u>	<u>AMOUNT</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

That by reason of such payments, [***Defendant's Name***] was required by law to make a return on United States Treasury Department Internal Revenue Service Form 1096 on or before the 28th day of February, 19__, to the Director, Internal Revenue Service Center, at [***City***], [***State***], 1 in the _____ District of _____, setting forth the number of returns on United States Treasury Department Internal Revenue Service Form(s) 1099 attached thereto; that well-knowing and believing all of the foregoing, [***Defendant's Name***] did willfully fail to make said return to said Director of the Internal Revenue Service Center at said time and place, or to any other proper officer of the United States.

In violation of Title 26, United States Code, Section 7203.

United States Attorney

NOTES

1 Use Internal Revenue Service Center where Form 1096 was required to be filed. *See* Instructions for Forms 1096. Treas. Reg. 1.6041-6 (26 C.F.R.).

26 U.S.C. § 7203
Individual - 26 U.S.C. § 6050I
Returns Relating to Cash Received in Trade or Business
Failure to File

IN THE DISTRICT COURT OF THE UNITED STATES
 FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.	)	No. _____
	)	26 U.S.C., § 7203
_____)	

The grand jury charges:

During the calendar year 19__, in the [**Judicial District**], the defendant [**Defendant's Name**], was the [**Position Held in Business**] of a business located in [**City**], [**State**], under the name and style of [**Name of Business**], and was engaged in trade and business as [**Type of Business**].

On or about [**Date of Cash Transaction**], defendant [**Defendant's Name**], in connection with a transaction relating to [**Trade or Business - Insert Description of Transaction (e.g., the sale of an automobile to an undercover agent of the Internal Revenue Service)**], did receive [**Amount involved in cash transaction**] in cash from [**Name of Person Conducting Transaction**] as [**Reason for Receipt (e.g., payment for automobile)**].

By virtue of his receipt of [**Amount of Cash**] on [**Date of Cash Transaction**], defendant [**Defendant's Name**] was required by law, pursuant to Title 26, United States Code, Section 6050I, and Treas. Reg. § 1.6050I-1T (26 C.F.R.), to file with the Director, Internal Revenue Service, _____ Division, at [**City**], [**State**], in the _____ District of _____, or to the Director, Internal Revenue Service Center, at [**City**], [**State**], or other proper officer of the United States, a return within 15 days of his [her] receipt of the [**Amount of Cash**], on IRS Form 8300 in the manner and form stated thereon, stating, among other things, the name, address, and taxpayer identification number of the person from who

he [she] received the cash, the amount of cash received, and the date and nature of the transaction;

Well knowing all of the foregoing facts, defendant [*Defendant's Name*] did willfully fail to file the required return with the Internal Revenue Service or with any proper officer of the United States;

In violation of Title 26, United States Code, Section 7203.

A True Bill.

Foreperson

United States Attorney

26 U.S.C. § 7203
Individual - 26 U.S.C. § 6050I
Returns Relating to Cash Received in Trade or Business
Failure to File

IN THE DISTRICT COURT OF THE UNITED STATES
 FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.	)	No. _____
	)	26 U.S.C., § 7203
_____)	

The grand jury charges:

That on or about the ____ day of _____, 19__, in the _____ District of _____, [***Defendant's Name***], whose principal place of business was in [***City***], [***State***], received a payment in a trade or business, to wit, [***identify trade or business***], in excess of \$10,000 United States currency, to wit, [***amount of currency***].

That by reason of such payment, [***Defendant's Name***], was required by law to make a return on United States Treasury Department Internal Revenue Service Form 8300 on or before the ____ day of _____, 19__, to the Director, Internal Revenue Service, _____ Division, at [***City***], [***State***], in the _____ District of _____, or to the Director, Internal Revenue Service Center, at [***City***], [***State***], or other proper officer of the United States, stating specifically the items of identify of the individual from whom the cash was received, the person on whose behalf this transaction was conducted, the description of transaction and method of payment, and the business reporting this transaction on United States Treasury Department Internal Revenue Service Form 8300; that well-knowing and believing all of the foregoing, [***Defendant's Name***] did willfully fail to make said return to said Director of the Internal Revenue Service at said time and place, or to any other proper officer of the United States.

In violation of Title 26, United States Code, Sections 6050I and 7203, and Treas. Reg.
§1.6050I-1 (26 C.F.R.)

A True Bill.

Foreperson

United States Attorney

26 U.S.C. § 7203
Individual - Failure to Pay Tax
Venue in District of Service Center 1

IN THE DISTRICT COURT OF THE UNITED STATES
 FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.	)	No. _____
	)	26 U.S.C., § 7203
_____)	

The United States Attorney charges:

That during the calendar year **2** 19__, [***Defendant's Name***], who was a resident of [City], [State], had and received taxable income of \$_____, on which taxable income there was owing to the United States of America an income tax of \$_____; that he [she] was required by law on or before April 15, 19__, **3** to pay said income tax to the Director, Internal Revenue Service Center, at [City], [State], in the _____ District of _____, or to the District Director of the Internal Revenue Service for the Internal Revenue District of _____, at _____, **1** or other proper officer of the United States; and that well-knowing and believing all of the foregoing, he [she] did willfully fail to pay the said income tax to said Director of the Internal Revenue Service Center, to said District Director of the Internal Revenue Service, or to any other proper officer of the United States.

In violation of Title 26, United States Code, Section 7203.

 United States Attorney

NOTES

1 If venue is to be placed in the judicial district of the District Director, modify this form in accordance with language at Forms - 33.

2 If fiscal year is involved, substitute "fiscal year ended _____, 19_".

3 If April 15th fell on a Saturday, Sunday, or legal holiday, the appropriate date in the information would be the next succeeding day that was not a Saturday, Sunday, or legal holiday. 26 U.S.C., § 7503. Note that fiscal year individual returns must be filed on or before the 15th day of the fourth month after the end of the fiscal year. 26 U.S.C., § 6072(a).

26 U.S.C. § 7203
Sole Proprietorship or Partnership
Employer's Quarterly Return - Failure to File
Venue in District of Service Center 1

IN THE DISTRICT COURT OF THE UNITED STATES
 FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.	)	No. _____
	)	26 U.S.C., § 7203
_____)	

The United States Attorney charges:

That during the period from [***Date***] to [***Date***], inclusive, [***Defendant's Name***], a resident of [***City***], [***State***], was an employer of labor **1** and a person required under the provisions of the Internal Revenue Code to make a return of federal income taxes withheld from wages and Federal Insurance Contributions Act (F.I.C.A.) taxes; that during said period he [she] paid wages to his [her] employees which were subject to withholding of federal income taxes and Federal Insurance Contributions Act taxes in the sum of \$_____ and \$_____, respectively; that by reason of such facts he [she] was required by law, after [***Last Day of Period***], and on or before [***Return Due Date***], to make an Employer's Quarterly Federal Tax Return, Form 941, to the Director, Internal Revenue Service Center, at [***City***], [***State***], in the _____ District of _____, or to the District Director of the Internal Revenue Service for the Internal Revenue District of _____, at _____, **2** or other proper officer of the United States; and that well-knowing and believing all of the foregoing, he [she] did willfully fail to make said return to said Director of the Internal Revenue Service Center, to said District Director of the Internal Revenue Service, or to any other proper officer of the United States.

In violation of Title 26, United States Code, Section 7203.

 United States Attorney

NOTES

1 If employer is a corporation, refer to Forms - 25 as a guide in charging appropriate corporate officials with failure to file return on behalf of corporation.

2 If venue is to be placed in the judicial district of the District Director, modify this form in accordance with language at Forms - 33.

26 U.S.C. § 7203
Sole Proprietorship or Partnership
Employer's Quarterly Return
Failure to File - Tabular Form Information
Venue in District of Service Center 1

IN THE DISTRICT COURT OF THE UNITED STATES
FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)
)
) No. _____
) 26 U.S.C., § 7203

)

The United States Attorney charges:

1. That during the period from [***Date***] to [***Date***], inclusive, [***Defendant's Name***], a resident of [***City***], [***State***], was an employer of labor **2** and a person required under the provisions of the Internal Revenue Code to make a return of federal income taxes withheld from wages and Federal Insurance Contributions Act (F.I.C.A.) taxes; that during said period he [she] paid wages to his [her] employees which were subject to withholding of federal income taxes and Federal Insurance Contributions Act taxes; that by reason of such facts he [she] was required by law, after the close of each calendar quarter and on or before each due date, to make an Employer's Quarterly Federal Tax Return, Form 941, to the Director, Internal Revenue Service Center, at [***City***], [***State***], in the _____ District of _____, or to the District Director of the Internal Revenue Service for the Internal Revenue District of _____, at _____, **1** or other proper officer of the United States; and that well-knowing and believing all of the foregoing, he [she] did willfully fail to make to said Director of the Internal Revenue Service Center, to said District Director of the Internal Revenue Service, or to any other proper officer of the United States, said Employer's Quarterly Federal Tax Return, Form 941, for each of the calendar quarters hereinafter set forth during the period from [***Date***] to [***Date***].

2. The allegations of paragraph "1." herein are repeated and realleged for Counts I through ___, inclusive, of this Information, as though fully set forth therein:

<u>COUNT</u>	<u>QUARTER ENDED</u>	<u>DUE DATE</u>	<u>TOTAL WAGES</u>	<u>FICA TAXES (EMPLOYER'S & EMPLOYEE'S)</u>	<u>INCOME TAXES AND INCOME WITHHELD</u>	<u>TOTAL(FICA) TAX LIABILITY</u>
I.	_____	_____	_____	_____	_____	_____
II.	_____	_____	_____	_____	_____	_____
III.	_____	_____	_____	_____	_____	_____

In violation of Title 26, United States Code, Section 7203.

United States Attorney

NOTES

1 If employer is a corporation, refer to Forms - 25 as a guide in charging appropriate corporate officials with failure to file returns on behalf of corporation.

2 If venue is to be placed in the judicial district of the District Director, modify this form in accordance with language at Forms - 33.

26 U.S.C. § 7203
Sole Proprietorship or Partnership
Excise Tax Return - Failure to File
Venue in District of Service Center 1

IN THE DISTRICT COURT OF THE UNITED STATES
FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.	)	No. _____
	)	26 U.S.C., § 7203
_____)	

The United States Attorney charges:

That during the period from **[Date]** to **[Date]**, **[Defendant's Name] 2** conducted a business as a **[Sole Proprietorship or Partnership]** under the name and style of _____, with its principal place of business in **[City]**, **[State]**, and sold at retail **3 [Article]**, upon which sales there were due and owing to the United States of America retail dealer's **4** excise taxes in the amount of \$____; that by reason of such fact he [she] was required by law, after **[Last Day Of Period]**, and on or before **[Return Due Date]**, to make a Quarterly Federal Excise Tax Return **5** to the Director, Internal Revenue Service Center, at **[City]**, **[State]**, in the _____ District of _____, or to the District Director of the Internal Revenue Service for the Internal Revenue District of _____, at _____, **1** or other proper officer of the United States; that well-knowing and believing all of the foregoing, he [she] did willfully fail to make said return to said Director of the Internal Revenue Service Center, to said District Director of the Internal Revenue Service, or to any other proper officer of the United States.

In violation of Title 26, United States Code, Section 7203.

United States Attorney

NOTES

1 If venue is to be placed in the judicial district of the District Director, modify this form in accordance with language at Forms - 33.

2 If taxpayer is a corporation, refer to Forms - 25 as a guide in charging appropriate corporate officials with failure to file return on behalf of corporation.

3 Designate appropriate business, *e.g.*, manufacturing.

4 For other excise taxes, *see* 26 U.S.C., § 4041, *et seq.*

5 Designate appropriate IRS form.